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ROYAL ONTARIO MUSEUM

41ST ANNUAL REPORT JULY 1990-JUNE 1991




ROM
Royal Ontario Museum

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ROM
Royal Ontario Museum
100 Queen's Park
Toronto, Ontario
M5S 2C6
ISSN 0082-5115

The Royal Ontario Museum is an agency of the Ontario Ministry of Culture and Communications.

Cover photo: The mosaic dome ceiling of the Royal Ontario Museum Rotunda.

Title page photo: Burial figure of a dancing woman, glazed earthenware, Chinese, early eighth century A.D. Acquired with funds from the Dr. Herman Herzog Levy Bequest.

Printed and bound in Canada

REPORT OF THE CHAIRMAN OF THE BOARD OF TRUSTEES OF THE ROYAL ONTARIO MUSEUM

To His Honour
The Lieutenant Governor in Council

In my second report on the health of the Royal Ontario Museum, "Canada's International Museum," I wish to recognize the outstanding efforts of my Board and its committee members, the more than 10,000 hours of service contributed this year by more than 100 persons, for which remuneration was neither expected nor requested.

The late Dr. Herman H. Levy, LL.D., O.B.E., prominent businessman, collector, connoisseur, and long-time friend of the the Museum's Far Eastern Department, this year honoured the ROM with the largest cash bequest in the Museum's history, which will enable us to fill many gaps in the Far Eastern collection. The impact of the Levy bequest on one department brings into focus the desperate straits of some of our other departments. For many years operating funds have been unavailable for acquisitions, making systematic growth in the collections very difficult. Positive and close ROM/benefactor relationships are therefore vital to the growth of the ROM.

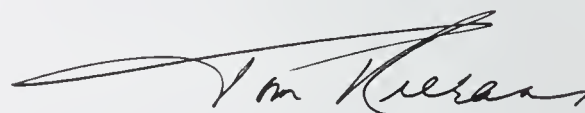
It is my pleasure to report that in March 1991, after an extensive international search, Dr. John McNeill, acting director of the ROM since August 1990, was appointed director. One of Dr. McNeill's first tasks has been to make more visible the consultative process undertaken when the ROM develops an exhibition or public program. Increased community interest in the ROM has demanded much time and effort from the Museum's Board and senior management, including planning for improved programming, such as the *Caribbean Festival Arts* and the *Fiesta del Sol* events.

The gap between public-sector base funding and base operating costs of the ROM has opened further this year. Cancelled programs and organizational restructuring have forced the ROM to lay off employees, and have prevented replacement of some who have retired or resigned, decreasing the employee population by approximately 50 persons over the last three years. We ask our Minister to recognize

how economic pressures, including market-sector labour settlements, affect the viability of cultural institutions, creating significant potential for loss of key infrastructure and jobs. Despite its economic surgeries, the ROM has implemented a pay-equity program, and is planning an employment-equity program, while maintaining a balanced operating budget.

We never forget that public funds keep the ROM open, keep the building intact, and pay the salaries of our employees. However, the exhibition, public, and research programs are possible only through the support of the private and corporate sectors, and through self-generated revenues. The ROM greatly appreciates the support given by the Province of Ontario and the Ministry of Culture and Communications, and we remain hopeful about the Provincial government's, and indeed our own, efforts to persuade the Government of Canada to meet its responsibilities to culture in Canada, as we see culture continuing to contribute to a strong sense of nationhood.

In these difficult times the ROM has succeeded in its mandate to provide a quality experience to our nearly nine hundred thousand visitors in 1990/1991, while preserving the integrity of the collections, the research, and the education program.

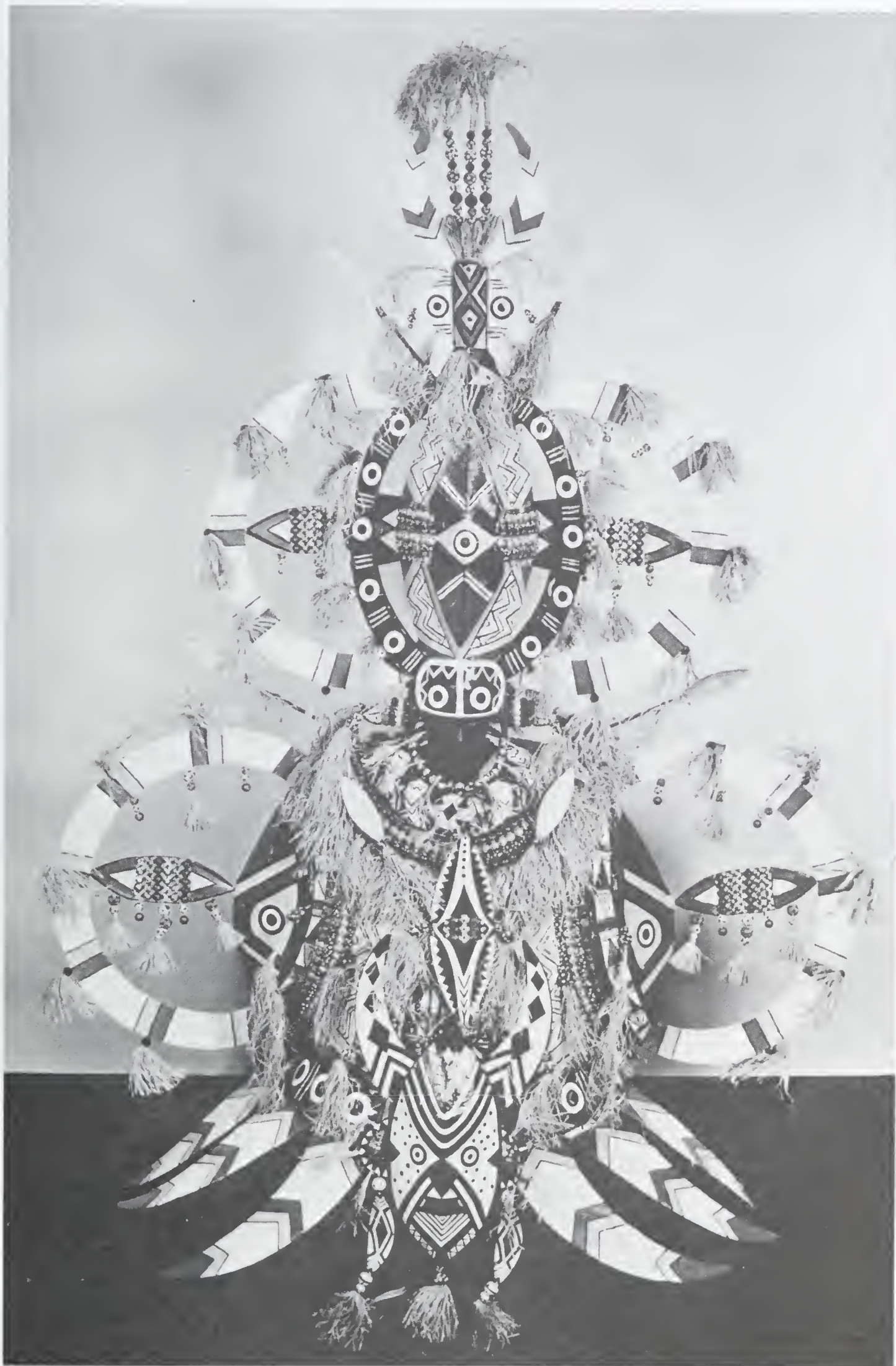


August 1991

Thomas E. Kierans



The starting line of the Museum's tenth annual Run for the ROM, part of the 1991 ROM Challenge. Held 21 to 23 June, the combined running and bicycling events drew the participation of 3000 people.



Amerindian costume, *Me Myself I Warrior*, by Edward Peters, London, England, 1986. From the exhibition *Caribbean Celebrations*.

REPORT OF THE DIRECTOR TO THE BOARD OF TRUSTEES

The year 1990–1991 has been one of substantial change within the Royal Ontario Museum. Although much of this is associated with changes in senior personnel, it has been stimulated by external circumstances. My predecessor, Dr. Cuyler Young, whose leadership provided the strong base from which the Museum now operates, referred in last year's report to problems with the Museum's operating budget. The changes that have taken place were designed to resolve these problems and to enable the Museum to meet more effectively the challenges of the 1990s.

Following an external review of the exhibit-development process at the Royal Ontario Museum, the Museum has put in place a Project Management System. This involved the dismantling of the previous Exhibits Division and the creation of a small Project Management Division that is responsible for implementation of galleries and major exhibitions. When the new administrative structure came into effect in January 1991, Dr. David Barr, most recently curator in charge of the Invertebrate Zoology Department, was appointed acting associate director of the Project Management Division.

A reduction in staff numbers has been achieved as a result of the reorganization of the exhibit-development process and also through other economies, such as closing the Museum to the general public on Mondays from September to May. These measures have allowed the Museum to finish the year without going into debt and to ensure a balanced budget for 1991–1992.

The year saw a vigorous and diverse exhibition program within the Museum. *Chinese Treasures of the ROM, 4,000 B.C.–A.D. 907* opened 7 July 1990, and proved so popular that it will be retained until a more permanent gallery on early China can be constructed. *Wild Life: Images in Painting and Sculpture* had a five-month run beginning in November 1990. *Coat of Many Colours* and *Caribbean Celebrations* opened at the end of May 1991, and ran simultaneously, an opportunity created by the opening of a special exhibition space, a new venue for major exhibitions in addition to Garfield Weston Exhibition Hall. Smaller areas throughout the Museum housed exhibitions ranging from *Baboons of Kenya: the Pumphouse Gang* to *Italy: 100 Years of Photography*.

Caribbean Celebrations was particularly noteworthy for the extensive consultation undertaken by the Museum with members of the Caribbean community in Toronto. The event focused on *Caribbean Festival Arts*, an exhibition that came to the ROM from the St. Louis Art Museum, and included both a component illustrating Toronto's Caribana (*Toronto Mas*), and extensive programming drawing heavily upon the talents of the Caribbean community.

For 23 years, more than four million visitors have enjoyed the McLaughlin Planetarium's public and school shows, including special shows for groups such as pilots undertaking navigational studies, boy scouts and girl guides, and university students of astronomy. The heart of the Theatre of the Stars is its Zeiss projector, through which the sky, both past and present, is projected onto the planetarium dome. As the projector nears its 25th anniversary, it is prudent to consider its future. A study will be un-

dertaken in 1992 to consider available options, and to have firm plans in place for implementation when funds can be identified for this purpose.

In a year in which overall attendance at the Museum, as at other cultural agencies, showed a slight decline, the Museum's educational program for schools continued to expand. The closing of the Museum to the public on Mondays during the school year provided the opportunity to develop special Monday programs for younger children. The Museum's educational programs not only seek to attract visitors to the building; they also move out across the province. The longstanding travelling exhibit program was augmented this year by the introduction of the Dinosaur Museumobile, which has proven very successful in shopping centres and other locations across the province. The Museum's materials for use in schools saw this year an extensive upgrading of the instructional boxes that deal with Ontario's multicultural diversity. In this the Museum was greatly assisted by families representing a wide range of immigrant origins.

At the core of the Museum are its collections and the research that is undertaken upon them. In archaeology and the sciences, fieldwork is a vital element of the work of the Museum, adding to the collections and providing deeper insights into the natural world and human history. During the year, Museum staff were active in fieldwork around the world: study of traditional weaving in Morocco; archaeological investigations in Ambergris Caye in Belize, Hambukol in Northern Sudan, and Zabid in Yemen; collaborative projects on biodiversity in Indonesia; fossil Ichthyosaur collection at Williston Lake, British Columbia; and invertebrate fossil study in the Burgess Shale in Yoho National Park.

Support for the research of the Royal Ontario Museum comes principally from grants from a range of sources. Particularly important is the Future Fund Today, the Royal Ontario Museum endowment fund, which now generates some \$100,000 per annum—a modest but extremely vital sum to ensure continuance of research and of collection growth for the Museum. The Chairman describes in his report the outstanding bequest of Dr. Herman Levy to the Far Eastern Department, a gift designated strictly for acquisitions. This magnificent bequest highlights the importance of donations and bequests to the ongoing enrichment of the collections and to the research activity of the Museum.



November 1991

John McNeill



John McNeill, *left*, director of the Museum, with Mr. and Mrs. Edwin Mirvish and the Iraqi Torah scroll and case donated by the Mirvishes.



Visitors to the Dinosaur Gallery viewing a composite skeleton of *Allosaurus valens*, which lived 170 to 144 million years ago.



The Museum's annual March school break program features many participatory events. This year *ROM Trek* ran from 10 to 16 March 1991, and included exhibits such as "touch tables," which gave young visitors a chance to see things up close.

AUDITORS' REPORT

To the Trustees of
The Royal Ontario Museum

We have audited the balance sheet of The Royal Ontario Museum as at June 30, 1991, the statements of financial operations of the Operating Fund, The Future Fund Today and Allied Trusts and ROM Galleries Campaign and the statement of cash flows of the Operating Fund for the year then ended. These financial statements are the responsibility of the Museum's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made

by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Museum as at June 30, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements.



Toronto, Canada,
August 27, 1991.

Chartered Accountants

The Royal Ontario Museum

(Incorporated by Special Act of the Ontario Legislature as a corporation without share capital)

BALANCE SHEET

AS AT JUNE 30, 1991

(with comparative figures as at June 30, 1990)

(in thousands of dollars)

ASSETS

	1991	1990
Operating Fund		
Cash, short-term investments and accrued interest (at cost which approximates market value)	\$ 9,420	\$ 7,085
Marketable securities (quoted market value: 1991—\$554; 1990—\$242)	553	239
Accounts receivable	573	344
Pledges receivable (note 3)	1,308	209
Grants receivable	21	559
Inventories	1,258	1,864
Prepaid expenses	82	100
Fixed assets at cost net of accumulated depreciation (1991—\$79; 1990—\$41) (note 1 (g))	281	301
Deferred costs	509	402
	<u>\$14,005</u>	<u>\$11,103</u>
The Future Fund Today and Allied Trusts		
Cash, short-term investments and accrued interest (at cost which approximates market value)	\$ 1,175	\$ 1,451
Marketable securities (quoted market value: 1991—\$6,018; 1990—\$4,799)	6,018	4,656
Bequest receivable (note 10)	12,496	0
Accounts receivable	76	0
Pledges receivable (note 3)	518	430
	<u>\$20,283</u>	<u>\$ 6,537</u>
ROM Galleries Campaign		
Cash, short-term investments and accrued interest (at cost which approximates market value)	\$ 5,320	\$ 8,494
Marketable securities (quoted market value: 1991—\$1,869; 1990—\$30)	1,864	24
Accounts receivable	207	86
Pledges receivable (note 3)	1,304	1,782
Grants receivable	521	521
Deferred costs	139	278
	<u>\$ 9,355</u>	<u>\$11,185</u>
Total	<u>\$43,643</u>	<u>\$28,825</u>

On behalf of the Board:



Thomas E. Kierans, Trustee



Dorothy J. Dunlop, Trustee

(See accompanying notes)

LIABILITIES AND FUND BALANCES

	<u>1991</u>	<u>1990</u>
Operating Fund		
Accounts payable and accrued liabilities	\$ 2,567	\$ 2,121
Deferred revenue	2,500	2,084
Fund balance		
—Operations	137	113
—Restricted	8,801	6,785
	<u>\$14,005</u>	<u>\$11,103</u>
The Future Fund Today and Allied Trusts		
Accounts payable and accrued liabilities	\$ 793	\$ 216
Fund balance	19,490	6,321
	<u>\$20,283</u>	<u>\$ 6,537</u>
ROM Galleries Campaign		
Accounts payable and accrued liabilities	\$ 18	\$ 85
Fund balance	9,337	11,100
	<u>\$ 9,355</u>	<u>\$11,185</u>
Total	<u>\$43,643</u>	<u>\$28,825</u>

(See accompanying notes)

STATEMENT OF FINANCIAL OPERATIONS

Operating Fund

YEAR ENDED JUNE 30, 1991

(with comparative figures for the year ended June 30, 1990)
(in thousands of dollars)

	<u>Operations</u>	<u>Restricted</u>	<u>1991 Total</u>	<u>1990 Total</u>
Revenues:				
Grants—				
Province of Ontario—base	\$20,930		\$20,930	\$20,230
—other	1,104	\$1,651	2,755	2,176
Government of Canada	232	308	540	645
Museum generated—				
Admission fees—general and exhibitions	1,270		1,270	1,421
—Planetarium	550		550	582
Museum programs	932		932	970
Professional services		520	520	555
Investment income	689	385	1,074	833
Sponsorships	58		58	148
Donations (note 1(g))	2	2,107	2,109	2,020
Other	118	44	162	150
Museum services net income (loss) (note 4)				
Food services	235		235	223
Gift shops	(337)		(337)	44
Membership	248		248	122
Publications	(14)		(14)	(35)
Total revenues	<u>26,017</u>	<u>5,015</u>	<u>31,032</u>	<u>30,084</u>
Expenditures: (notes 1(h) and 2)				
Curatorial and collections management	8,776	928	9,704	9,076
Building and security	5,813	596	6,409	6,168
General and administration	4,917	489	5,406	5,242
Education services and non-revenue public programs	1,977	57	2,034	2,087
Temporary and special exhibitions	802		802	1,317
Marketing and public relations	1,207	9	1,216	977
Planetarium	1,100	30	1,130	1,050
Exhibit services	810		810	1,117
Artifacts and specimens (note 1(g))		1,004	1,004	2,072
Library	591		591	541
Total expenditures	<u>25,993</u>	<u>3,113</u>	<u>29,106</u>	<u>29,647</u>
Excess of revenues over expenditures (note 2)	24	1,902	1,926	437
Transfers between funds	0	114	114	(19)
Fund balance, beginning of year	113	6,785	6,898	6,480
Fund balance, end of year	<u>\$ 137</u>	<u>\$8,801</u>	<u>\$ 8,938</u>	<u>\$ 6,898</u>

(See accompanying notes)

STATEMENT OF FINANCIAL OPERATIONS

The Future Fund Today and Allied Trusts

YEAR ENDED JUNE 30, 1991
(with comparative figures for the year ended June 30, 1990)
(in thousands of dollars)

	<u>1991</u>	<u>1990</u>
Revenues:		
Bequests, donations and fundraising events (net) (note 10)	\$14,123	\$ 902
Investment income	<u>737</u>	<u>557</u>
	<u>14,860</u>	<u>1,459</u>
 Expenditures:		
For trust purposes—The Future Fund Today	265	135
—Allied Trusts (note 10)	917	267
Development and administration costs	<u>395</u>	<u>287</u>
	<u>1,577</u>	<u>689</u>
 Excess of revenues over expenditures	13,283	770
 Transfers between funds	(114)	57
 Fund balance, beginning of year	<u>6,321</u>	<u>5,494</u>
 Fund balance, end of year	<u><u>\$19,490</u></u>	<u><u>\$6,321</u></u>

The Future Fund Today and Allied Trusts at June 30, 1991 consist of the following:

The Future Fund Today
The Far Eastern Endowment Fund
R. S. McLaughlin Planetarium Endowment Fund
Sigmund Samuel Fund
Brocklebank Estate Fund

(See accompanying notes)

STATEMENT OF FINANCIAL OPERATIONS

ROM Galleries Campaign

YEAR ENDED JUNE 30, 1991
(with comparative figures for the year ended June 30, 1990)
(in thousands of dollars)

	Cumulative balance June 30, 1990	Revenues and expenditures during the year	Cumulative balance June 30, 1991
Revenues:			
Grants—			
Province of Ontario	\$10,000		\$10,000
Government of Canada			
Economic Regional Development Assistance	5,000		5,000
Communications Canada	184		184
French Language	144	\$ 147	291
Other	23		23
Bequests, donations and fundraising events (net)	14,420	(139)	14,281
Investment income	4,272	987	5,259
	<u>34,043</u>	<u>995</u>	<u>35,038</u>
Expenditures:			
Gallery development (note 2)	20,654	2,457	23,111
Development costs	2,643	301	2,944
	<u>23,297</u>	<u>2,758</u>	<u>26,055</u>
Excess (deficiency) of revenues over expenditures (note 2)	10,746	(1,763)	8,983
Transfers between funds	354		354
Fund balance, end of year	<u>\$11,100</u>	<u>(\$1,763)</u>	<u>\$ 9,337</u>

(See accompanying notes)

STATEMENT OF CASH FLOWS

Operating Fund

YEAR ENDED JUNE 30, 1991
(with comparative figures for the year ended June 30, 1990)
(in thousands of dollars)

	<u>1991</u>	<u>1990</u>
Operating Fund:		
Excess of revenues over expenditures	\$1,926	\$ 437
Add charges (deduct credits) not involving a current cash payment		
Donations in kind (note 1(g))	(708)	(1,957)
Acquisition of artifacts and specimens (note 1(g))	708	1,957
Depreciation	38	22
	<u>1,964</u>	<u>459</u>
Changes in non-cash balances		
Accounts, pledges and grants receivable	(790)	4,995
Accounts payable and accrued liabilities	446	739
Deferred revenue	416	(436)
Inventories	606	(301)
Marketable securities	(314)	0
Purchase of fixed assets (note 1(g))	(18)	(125)
Prepaid expenses and deferred costs	(89)	(81)
Transfers between funds	114	(19)
	<u>371</u>	<u>4,772</u>
Net increase in cash during the year	2,335	5,231
Cash, short-term investments and accrued interest, beginning of year	<u>7,085</u>	<u>1,854</u>
Cash, short-term investments and accrued interest, end of year	<u><u>\$9,420</u></u>	<u><u>\$7,085</u></u>

(See accompanying notes)

NOTES TO FINANCIAL STATEMENTS

June 30, 1991

1. Summary of significant accounting policies

The financial statements of The Royal Ontario Museum (the "Museum") have been prepared by management in accordance with generally accepted accounting principles ("G.A.A.P.") with the exception of the accounting treatment of vacation pay of salaried employees (note 1(c)). The Museum is a scheduled agency of the Province of Ontario and accordingly is not required to prepare its financial statements in accordance with G.A.A.P. as set out in accounting recommendations issued by The Canadian Institute of Chartered Accountants.

The following summary of accounting policies is set

forth to facilitate the understanding of these financial statements.

(a) Fund Accounting—

In order to ensure observance of the limitations and restrictions placed on the use of resources available to the Museum, the accounts of the Museum are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the donors or in accordance with directives issued by the Board of Trustees.

Transfers between funds are made when it is considered appropriate and authorized by the Board of Trustees. For financial reporting purposes, the accounts have been classified into the following three groupings:

(i) Operating Fund—

This includes the day-to-day operating transactions of the Museum. It also includes amounts received by the Museum that are designated by the Board of Trustees or Museum management to be restricted to certain expenditures of an operating nature. The restricted funds include the following:

Grants—

Funds received from various governments and private agencies to finance specific research projects.

Museum restricted funds—

Funds for general or special purposes which have been reserved in accordance with directives issued by the Board of Trustees or by Museum management.

Departmental reserves—

Funds received from cross-appointment teaching and other activities of staff in the Curatorial and other Museum departments to assist in the financing of departmental expenditures.

Museum consolidation reserve—

Funds received and receivable to consolidate, reorganize and create new space for the Museum.

Capital replacement reserve—

Funds which have been set aside for major capital improvements and replacements.

Reference is made to note 5 for details of the restricted funds.

(ii) The Future Fund Today and Allied Trusts—

This includes amounts received and pledged to create an endowment fund and to expend funds to maintain the collections, scientific research and expeditions at a world class level. Development costs are allocated to The Future Fund Today and Allied Trusts and to the ROM Galleries Campaign based on fundraising efforts.

(iii) ROM Galleries Campaign—

This includes amounts received and pledged from the Campaign and expenditures incurred to design and install exhibits in the Museum's gallery spaces.

(b) Bequests, donations and grants—

Bequests, donations and capital project grants are recorded when pledged at their estimated realizable value. Grants for operations are recorded as revenues during the period when the related expenditures are recorded.

(c) Vacation pay—

Vacation pay is accrued when earned for hourly paid employees and is recorded when paid for salaried employees.

(d) Marketable securities—

Investments in pooled fund units are carried at market value. Increases or decreases in the market value of the pooled fund units are recorded as investment income in the period in which they occur.

Other investments are recorded at cost. The gain or loss on the sale of securities is based on the average carrying value of the securities sold.

(e) Inventories—

Inventories, which consist mainly of gift shop items held for sale, publications, and supplies, are stated at the lower of cost and net realizable value.

(f) Deferred costs—

Costs of exhibitions are deferred until the exhibitions are opened to the public and then are charged to operations over the period of the exhibition.

(g) Fixed assets—

The land, buildings, collections and contents are each carried in the accounts at a nominal value of \$1. Construction costs and other fixed asset additions relating to non-revenue producing activities are expensed. Equipment, furniture and fixtures relating to the Museum's services and other revenue producing operations are capitalized and depreciated over the estimated useful lives of the assets.

Artifacts and specimens which are acquired by gift during the year are recorded as donation revenue at their estimated appraisal values. The cost or appraised value of gifts, artifacts and specimens acquired during the year is expensed.

(h) Expenditures—

Expenditures are reported in the statement of financial operations of the Operating Fund on a functional basis. Expenditures by category comprise:

	<u>Operations</u>	<u>Restricted</u>	<u>Total</u>
	(in thousands of dollars)		
<i>Year ended June 30, 1991</i>			
Salaries, wages and benefits	\$19,672	\$ 485	\$20,157
Purchased goods and services	6,321	2,628	8,949
	<u>\$25,993</u>	<u>\$3,113</u>	<u>\$29,106</u>
<i>Year ended June 30, 1990</i>			
Salaries, wages and benefits	\$19,242	\$ 441	\$19,683
Purchased goods and services	6,647	3,317	9,964
	<u>\$25,889</u>	<u>\$3,758</u>	<u>\$29,647</u>

(i) Donated services—

Volunteers perform various services on behalf of the Museum. The value of these donated services is not recorded in the accounts.

2. Change in allocation of salaries, wages and benefits

During the year, management of the Museum re-evaluated the approach to allocating salaries, wages and benefits costs between the Operating Fund and the ROM Galleries Campaign. Effective July 1, 1990, the Museum changed its method of allocation, as a result of which an additional \$624,000 of such costs, which would have been borne by the Operating Fund under the previous method, were allocated to the ROM Galleries Campaign.

3. Pledges receivable

Pledges receivable include amounts due to be collected in the following years ending June 30:

	Operating Fund	The Future Fund Today and Allied Trusts	ROM Galleries Campaign
1992	\$1,115,000	\$ 155,000	\$ 313,000
1993	66,000	145,000	367,000
1994	64,000	129,000	145,000
1995	63,000	84,000	105,000
1996	—	5,000	93,000
1997 and thereafter	—	—	281,000
	<u>\$1,308,000</u>	<u>\$ 518,000</u>	<u>\$1,304,000</u>

4. Museum services

Certain revenue producing operations of the Museum are presented on a net basis in the Operating Fund statement of financial operations since their revenues and expenditures are directly related. The gross revenues and expenditures of these operations are as follows:

	Revenues	Expenditures	Net income (loss)
	(in thousands of dollars)		
<i>Year ended June 30, 1991</i>			
Food services	\$2,108	\$1,873	\$ 235
Gift shops	1,693	2,030	(337)
Membership	1,561	1,313	248
Publications	237	251	(14)
<i>Year ended June 30, 1990</i>			
Food services	\$2,144	\$1,921	\$ 223
Gift shops	2,003	1,959	44
Membership	1,294	1,172	122
Publications	244	279	(35)

5. Restricted funds

A summary of the changes in the various restricted fund balances for fiscal 1991 is as follows:

	June 30, 1990	Revenues	Expend- itures	Transfers	June 30, 1991
	(in thousands of dollars)				
Grants	\$ 99	\$ 147	\$ 175	\$ 18	\$ 89
Museum					
restricted	724	2,740	1,974	93	1,583
Departmental	526	604	544	3	589
Museum					
consolidation	4,874	1,000	152		5,722
Capital					
replacement	562	524	268		818
	<u>\$6,785</u>	<u>\$5,015</u>	<u>\$3,113</u>	<u>\$ 114</u>	<u>\$8,801</u>

6. Pension plan

The Museum maintains a contributory defined benefits pension plan which covers all of its employees and pensioners. The plan provides pensions based on length of service and final average earnings.

Actuarial reports prepared during the year, which were based on projections of employees' compensation levels to the time of retirement, indicate that the present value of accrued pension benefits, and the net assets available to provide for the benefits at market related values, are as follows:

	June 30, 1991	June 30, 1990
	(in thousands of dollars)	
Pension fund assets	\$21,675	\$20,124
Accrued pension benefits	20,800	19,254
Surplus	<u>\$ 875</u>	<u>\$ 870</u>

The pension expense of \$532,000 (1990—\$482,000) includes the amortization of experience gains and losses. These amounts are being amortized on a straight line basis over a period of 16 years.

7. Commitments

As at June 30, 1991, the Museum is committed to future expenditures of \$1,165,000.

In connection with a donation recorded as a pledge receivable during fiscal 1991, the Museum has undertaken to construct a gallery at an estimated cost of \$1,000,000.

8. Income taxes

The Museum is registered as a charitable organization under the Income Tax Act (Canada) (the "Act") and, as such, is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Museum must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

9. Related party transactions

As a result of the operational integration of the Museum and The George R. Gardiner Museum of Ceramic Art (the "Gardiner Museum"):

- (i) admissions revenues received by the Museum and the Gardiner Museum entitle visitors to visit both museums;
- (ii) the Museum pays for certain expenditures on behalf of the Gardiner Museum for which it is reimbursed at cost; and
- (iii) the Museum provides certain administrative and other services to the Gardiner Museum at no cost.

10. Bequest receivable

On June 17, 1990, the Museum was named as a co-beneficiary of an estate. During 1991, the Museum recorded bequest revenue of \$13,496,000 in the Far Eastern Endowment Fund, representing the Museum's share of the estate settled to date, of which \$1,000,000 had been received and \$12,496,000 was receivable at June 30, 1991. This receivable was fully settled in July 1991.

In addition, the Museum is to receive one half of the proceeds on the sale of certain properties and other residual assets still held by the estate. The proceeds, estimated to be approximately \$1,000,000, will be recorded as bequest revenue in the Far Eastern Endowment Fund when received.

The terms of the bequest require the Museum to spend all of the capital and the related investment income by June 17, 1995 on the acquisition of oriental and far eastern artifacts. As at June 30, 1991, the Museum has spent \$755,000 on the acquisition of such artifacts.

11. Comparative figures

Certain of the 1990 comparative figures have been reclassified to conform to the presentation adopted in the current year.

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MUSÉE ROYAL DE L'ONTARIO

41^e RAPPORT ANNUEL JUILLET 1990-JUIN 1991




ROM
Musée royal de l'Ontario
100, Queen's Park
Toronto (Ontario)
M5S 2C6
ISSN 0082-5115

Le Musée royal de l'Ontario est un organisme du ministère de la Culture
et des Communications de l'Ontario.

Photo de la page couverture : Plafond en mosaïque du
dôme de la Rotonde du Musée royal de l'Ontario.

Photo de la page de titre : Statuette funéraire chinoise
représentant une femme qui danse; terre cuite à glaçure,
début du VIII^e siècle ap. J.-C. Acquis grâce au legs de
M. Herman Herzog Levy, Ph.D.

Imprimé et relié au Canada

RAPPORT DU PRÉSIDENT DU CONSEIL D'ADMINISTRATION DU MUSÉE ROYAL DE L'ONTARIO

À son Honneur,
le Lieutenant-gouverneur en conseil

Dans mon second rapport annuel sur le Musée royal de l'Ontario, le « musée international du Canada », je désire faire valoir les efforts exceptionnels du Conseil d'administration et des membres de ses comités, soit de plus cent personnes qui ont consacré, cette année, plus de dix mille heures au ROM, de bon gré et sans rémunération.

Le regretté M. Herman H. Levy, Ph.D., LL.D., O.B.E., homme d'affaires notoire, collectionneur, connaisseur et ami de longue date du Département de l'Extrême-Orient, a, cette année, honoré le Musée royal de l'Ontario du plus généreux legs en argent de son histoire. Certes, cette riche contribution nous aidera à combler de nombreuses lacunes dans notre collection de l'Extrême-Orient, mais le legs de M. Levy attire davantage notre attention sur la situation désespérée de certains de nos autres départements. Depuis de nombreuses années, le budget de fonctionnement du Musée exclut l'achat de toute nouvelle acquisition, ce qui rend très difficile la croissance systématique des collections. Les relations étroites entretenues par le Musée auprès de ses bienfaiteurs sont donc devenues vitales pour son développement.

J'ai le plaisir de vous informer que M. John McNeill, Ph.D., directeur intérimaire du Musée depuis août 1990, a été nommé directeur en mars 1991, après une recherche approfondie conduite à l'échelle internationale. Une des premières tâches de M. McNeill a été d'accroître la visibilité du processus consultatif mis en œuvre par le Musée lors de l'élaboration d'une exposition ou de programmes pour le public. Soulignons que l'intérêt renouvelé de certaines communautés pour le Musée a nécessité beaucoup de temps et d'efforts de la part du Conseil et des cadres supérieurs, notamment lors de la préparation de la programmation de l'exposition *Caraïbes en fête* et du festival *Fiesta del Sol*.

L'écart entre le financement du secteur public et les coûts de fonctionnement du Musée s'est creusé davantage cette année. L'annulation de certains programmes et une restructuration organisationnelle ont forcé le ROM à procéder à des licenciements et ont empêché le remplacement des personnes ayant pris leur retraite ou ayant démissionné, ce

qui a entraîné une diminution du personnel salarié de près de 50 personnes au cours des trois dernières années. Nous prions donc notre ministre de bien vouloir reconnaître que les pressions économiques, entre autres les ententes syndicales du secteur public, menacent la viabilité des institutions culturelles, tant au niveau des infrastructures que des emplois. Malgré la pénurie de fonds, le Musée royal de l'Ontario a mis sur pied un programme d'équité salariale et planifie un programme d'équité d'emploi tout en maintenant un budget non déficitaire.

Nous reconnaissons pleinement que les fonds publics permettent au Musée d'ouvrir ses portes, d'entretenir ses bâtiments et de verser les salaires de ses employés. Néanmoins, le Musée doit compter entièrement sur ses revenus et sur les dons du secteur privé pour financer les expositions, les travaux de recherche et la programmation. Cela dit, nous apprécions vivement l'appui que nous accorde la province de l'Ontario et le ministère de la Culture et des Communications. Nous avons bon espoir que le gouvernement provincial joindra ses efforts aux nôtres pour persuader le gouvernement du Canada d'assumer ses responsabilités envers la culture canadienne, car nous sommes convaincus que celle-ci contribue à susciter un sentiment de profonde identité nationale.

En préservant l'excellence des collections, des travaux de recherche et des programmes éducatifs, le Musée royal de l'Ontario, en dépit d'une conjoncture défavorable, est resté fidèle à son mandat d'offrir un service de qualité aux quelque neuf cent mille visiteurs du ROM en 1990-1991.

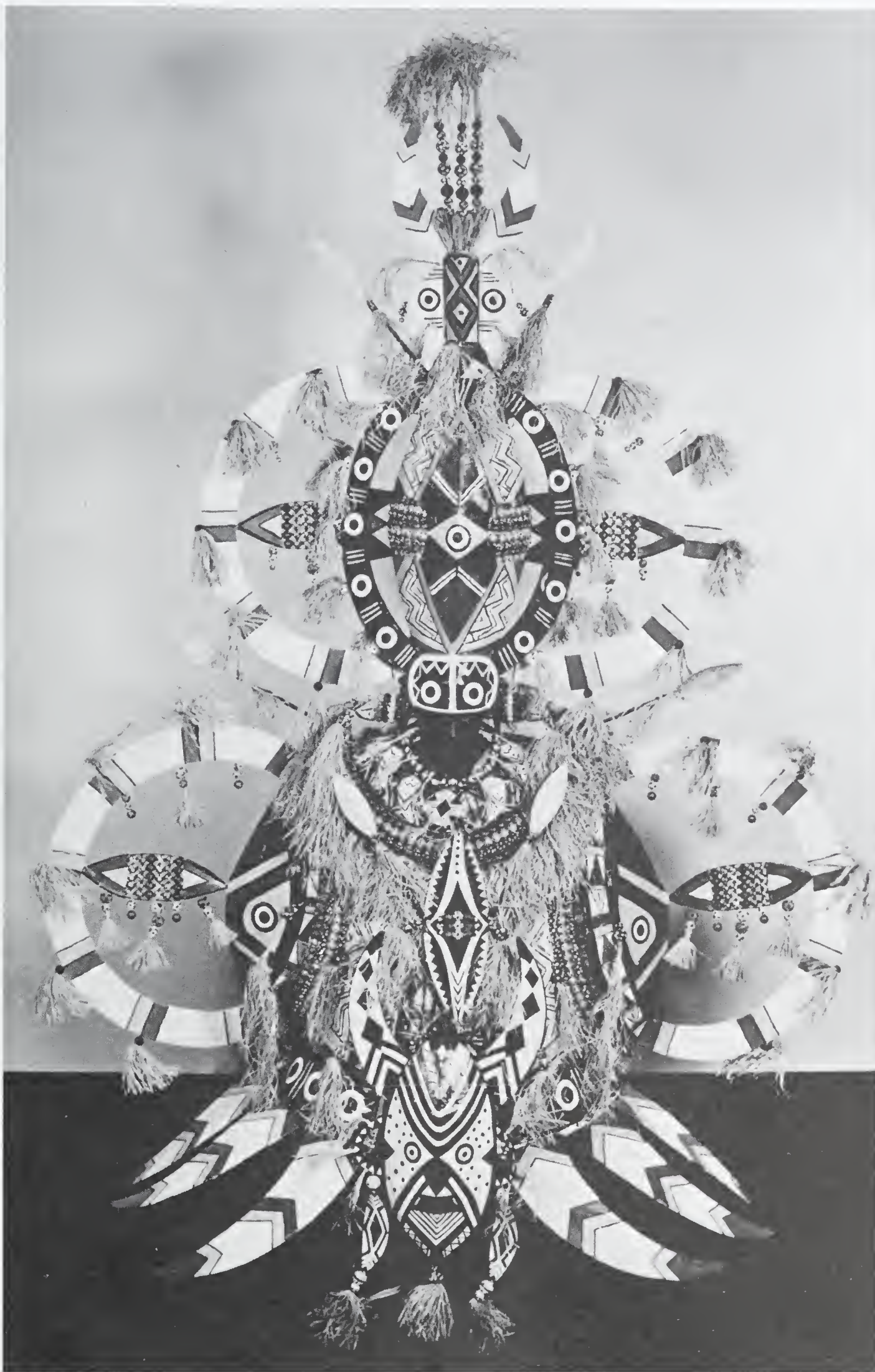


Août 1991

Thomas E. Kierans



Ligne de départ de la dixième Course ROM annuelle, qui faisait partie du Défi ROM 1991. Plus de 3 000 personnes ont participé, du 21 au 23 juin, à cet événement réunissant coureurs à pied et cyclistes.



Costume amérindien, *Me Myself I Warrior*, Edward Peters, Londres (Angleterre), 1986. Exposition *Caraïbes en fête*.

RAPPORT DU DIRECTEUR AU CONSEIL D'ADMINISTRATION

L'exercice 1990-1991 a été marqué par des changements importants au sein du Musée royal de l'Ontario. Bien que ceux-ci soient en grande partie attribuables aux changements effectués au sein du personnel de la direction, ils sont également dus à des circonstances extérieures. Mon prédécesseur, M. Cuyler Young, Ph.D., qui a établi les directives solides régissant actuellement le Musée, mentionnait dans son rapport de l'année dernière les problèmes du budget de fonctionnement du Musée. Les changements apportés ont eu pour but de résoudre ces problèmes et de permettre au ROM d'être mieux en mesure de relever les défis des années 1990.

Suite aux recommandations d'une étude, menée par une firme extérieure, sur le processus de mise en œuvre des expositions au Musée royal de l'Ontario, le Musée a instauré un système de gestion de projets. Ceci a exigé le démantèlement de la Division des Galeries et Expositions et la création d'une petite Division de gestion des projets, responsable des galeries et des expositions de grande envergure. M. David Barr, Ph. D., qui était conservateur en chef au Département de zoologie des invertébrés, a été nommé directeur associé intérimaire de la nouvelle Division de gestion des projets lorsque celle-ci a été mise en place en janvier 1991.

Par ailleurs, le Musée a pu réduire son personnel grâce à la réorganisation du processus de mise en œuvre des expositions et à d'autres mesures, telle la fermeture du Musée le lundi, du mois de septembre au mois de mai. Les économies en découlant ont permis de terminer l'exercice financier sans encourir de dette et d'assurer un budget équilibré pour l'exercice 1991-1992.

La programmation des expositions du Musée a été dynamique et variée. Inaugurée le 7 juillet 1990, l'exposition *Trésors des antiquités chinoises du ROM, 4 000 av. J.-C.-907 ap. J.-C.*, s'est avérée si populaire que l'on a décidé de la prolonger jusqu'à la création d'une salle permanente consacrée aux premières époques de l'art chinois. L'exposition *La faune : peintures et sculptures* a été présentée pendant cinq mois à partir de novembre 1990. *La tunique aux couleurs multiples* et *Caraïbes en fête*, toutes deux inaugurées à la fin de mai 1991, ont pu être présentées simultanément, grâce à l'aménagement d'un nouvel espace qui s'ajoute à la salle Garfield Weston pour y accueillir des expositions de grande envergure. Des salles plus petites ont servi de cadre à des expositions telles que *Baboons of Kenya: the Pumphouse Gang* et *Cent ans de photographie en Italie*.

L'exposition *Caraïbes en fête* mérite particulièrement d'être mentionnée car elle a été l'objet de consultations très poussées auprès de la communauté caraïbe de Toronto. L'exposition *Arts carnavalesques de la Caraïbe*, provenant du Saint Louis Art Museum, a constitué le clou de l'événement qui comprenait également une partie consacrée au Festival Caribana de Toronto (*Toronto Mas*), ainsi que de multiples activités mettant en valeur les ressources créatrices de la communauté caraïbe de Toronto.

Depuis vingt-trois ans, plus de quatre millions de visiteurs ont eu l'occasion d'apprécier les programmes du Planétarium McLaughlin, tant ceux destinés au grand public que ceux consacrés aux écoliers. Aussi variés qu'intéressants, ces programmes ont consisté parfois en des projections spéciales s'adressant à certains groupes tels que des pilotes en cours d'entraînement, des scouts et des guides, ou encore des étudiants en astronomie. Le joyau du Théâtre des étoiles est son projecteur Zeiss qui reproduit l'image du ciel, passé

et présent, sur le plafond en forme de dôme du Planétarium. Comme le projecteur aura bientôt vingt-cinq ans, il semble prudent de s'interroger sur son avenir. En 1992, différentes options seront étudiées afin d'avoir un plan bien défini lorsque des fonds pourront être attribués à cet effet.

Au cours de cette année, pendant laquelle tant le Musée que d'autres organismes culturels ont connu une légère diminution du nombre de visiteurs, les programmes éducatifs du ROM destinés aux écoles ont, quant à eux, continué à se multiplier. La décision de fermer le Musée au public le lundi, durant l'année scolaire, a permis d'établir des programmes spéciaux pour les enfants ce jour-là. Les programmes éducatifs du ROM ne visent pas seulement à attirer des visiteurs au Musée, mais peuvent également être envoyés dans les écoles, de par la province. Cette année, un nouvel élément a été ajouté au programme d'expositions itinérantes qui existe de longue date : le Dinomobile, présentation qui a remporté un vif succès dans les centres commerciaux et autres lieux où il été présenté en Ontario. En ce qui concerne le matériel didactique du Musée utilisé dans les écoles, on a assisté cette année à une nette amélioration des boîtes scolaires dont le contenu reflète la diversité multiculturelle de l'Ontario. Le Musée a d'ailleurs été grandement aidé dans cette démarche par des familles de différentes origines ethniques.

Le mandat du Musée repose fondamentalement sur ses collections et les recherches qui y sont afférentes. Dans des domaines tels que l'archéologie et les sciences, la recherche sur le terrain représente un élément vital des travaux du Musée. En effet, elle permet non seulement d'enrichir les collections mais fournit aussi une meilleure connaissance du monde physique et de l'histoire de l'humanité. Cette année, les chercheurs du ROM ont effectué des recherches sur le terrain un peu partout dans le monde : étude du tissage traditionnel au Maroc; recherches archéologiques à Ambergris Cay (Belize), Hambukol (nord du Soudan) et Zabid (Yémen); projets en collaboration avec d'autres institutions sur la biodiversité en Indonésie; collecte de fossiles ichtyosaures à Williston Lake en Colombie-Britannique; et étude de fossiles d'invertébrés du Burgess Shale dans le parc national de Yoho.

L'appui dont bénéficie le ROM en matière de recherche provient principalement de subventions de sources diverses. Une des plus importantes sources de revenus est le Fonds pour l'avenir, soit le fonds de dotation du Musée royal de l'Ontario, qui rapporte quelque 100 000 \$ par année, somme modeste certes, mais indispensable à la poursuite des recherches et à l'enrichissement des collections du Musée. Dans son rapport, le Président décrit le legs exceptionnel que fit M. Herman Levy, Ph.D., au Département de l'Extrême-Orient, sous réserve que ce legs soit exclusivement consacré à des acquisitions devant en enrichir les collections. Ce geste magnifique met en relief l'importance des legs et des dons pour assurer l'enrichissement des collections et l'essor de la recherche au Musée.



Novembre 1991

John McNeill



M. John McNeill, à gauche, directeur du Musée, en compagnie de M. et Mme Edwin Mirvish, devant le rouleau et le coffret de la Torah irakienne, don des Mirvish.

CONSEIL D'ADMINISTRATION

à partir du 30 juin 1991

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RAPPORT DES VÉRIFICATEURS

Aux administrateurs du
Musée royal de l'Ontario

Nous avons vérifié le bilan du Musée royal de l'Ontario au 30 juin 1991 et les états des recettes et des dépenses du Fonds d'administration générale, du Fonds pour l'avenir et fiducies apparentées et de la Campagne de financement des galeries du ROM et des mouvements de trésorerie du Fonds d'administration générale pour l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction du Musée. Notre responsabilité consiste à exprimer une opinion sur ces états financiers en nous fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir un degré raisonnable de certitude quant à l'absence d'inexactitudes importantes dans les états financiers. La vérification comprend le contrôle par sondages des informations probantes à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle

comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers présentent fidèlement à tous égards importants, la situation financière du Musée au 30 juin 1991, ainsi que les résultats de son exploitation et l'évolution de sa situation financière pour l'exercice terminé à cette date selon les principes comptables décrits à la note 1 afférente aux états financiers.



Toronto, Canada
Le 27 août 1991

Comptables agréés

Musée royal de l'Ontario

[Constitué en vertu d'une loi spéciale du parlement de l'Ontario à titre de corporation sans capital social]

BILAN

AU 30 JUIN 1991

[avec chiffres correspondants pour l'exercice terminé le 30 juin 1990]


ACTIF

	1991 \$	1990 \$
	[en milliers]	
Fonds d'administration générale		
Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande]	9 420	7 085
Titres négociables [au cours du marché : 1991—554 \$; 1990—242 \$]	553	239
Débiteurs	573	344
Promesses de dons à recevoir [note 3]	1 308	209
Subventions à recevoir	21	559
Stocks	1 258	1 864
Charges payées d'avance	82	100
Immobilisations au coût, déduction faite de l'amortissement cumulé [1991—79 \$; 1990—41 \$] [note 1 (g)]	281	301
Charges comptabilisées d'avance	509	402
	<u>14 005</u>	<u>11 103</u>
Fonds pour l'avenir et fiducies apparentées		
Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande]	1 175	1 451
Titres négociables [au cours du marché : 1991—6 018 \$; 1990—4 799 \$]	6 018	4 656
Legs à recevoir [note 10]	12 496	0
Débiteurs	76	0
Promesses de dons à recevoir [note 3]	518	430
	<u>20 283</u>	<u>6 537</u>
Campagne de financement des galeries du ROM		
Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande]	5 320	8 494
Titres négociables [au cours du marché : 1991—1 869 \$; 1990—30 \$]	1 864	24
Débiteurs	207	86
Promesses de dons à recevoir [note 3]	1 304	1 782
Subventions à recevoir	521	521
Charges comptabilisées d'avance	139	278
	<u>9 355</u>	<u>11 185</u>
Total	<u>43 643</u>	<u>28 825</u>

Au nom du conseil d'administration :



Thomas E. Kierans, administrateur



Dorothy J. Dunlop, administratrice

[Voir les notes afférentes aux états financiers]

PASSIF ET SOLDES DES FONDS

	1991 \$	1990 \$
	[en milliers]	
Fonds d'administration générale		
Créditeurs et charges à payer	2 567	2 121
Recettes reportées	2 500	2 084
Solde du fonds		
Fonctionnement	137	113
Assujetti à des restrictions	8 801	6 785
	<u>14 005</u>	<u>11 103</u>
Fonds pour l'avenir et fiducies apparentées		
Créditeurs et charges à payer	793	216
Solde du fonds	19 490	6 321
	<u>20 283</u>	<u>6 537</u>
Campagne de financement des galeries du ROM		
Créditeurs et charges à payer	18	85
Solde du fonds	9 337	11 100
	<u>9 355</u>	<u>11 185</u>
Total	<u>43 643</u>	<u>28 825</u>

[Voir les notes afférentes aux états financiers]

ÉTAT DES RECETTES ET DES DÉPENSES

Fonds d'administration générale

EXERCICE TERMINÉ LE 30 JUIN 1991

[avec chiffres correspondants pour l'exercice terminé le 30 juin 1990]

	Fonctionnement	Assujetti à des restrictions	Total 1991	Total 1990
	\$	\$	\$	\$
	[en milliers]			
Recettes				
Subventions				
Province de l'Ontario				
De base	20 930		20 930	20 230
Autres	1 104	1 651	2 755	2 176
Gouvernement du Canada	232	308	540	645
Recettes produites par le Musée				
Prix d'entrée				
Général et expositions	1 270		1 270	1 421
Planétarium	550		550	582
Programmes du Musée	932		932	970
Services professionnels		520	520	555
Revenus de placements	689	385	1 074	833
Parrainage	58		58	148
Dons [note 1(g)]	2	2 107	2 109	2 020
Divers	118	44	162	150
Revenu net (perte nette)				
des services du Musée [note 4]				
Services alimentaires	235		235	223
Boutiques	(337)		(337)	44
Adhésions	248		248	122
Publications	(14)		(14)	(35)
Total des recettes	26 017	5 015	31 032	30 084
Dépenses [notes 1(h) et 2]				
Conservation et gestion de collections	8 776	928	9 704	9 076
Bâtiments et sécurité	5 813	596	6 409	6 168
Charges générales et administratives	4 917	489	5 406	5 242
Services éducatifs et programmes ne produisant pas de recettes	1 977	57	2 034	2 087
Expositions temporaires et spéciales	802		802	1 317
Commercialisation et relations publiques	1 207	9	1 216	977
Planétarium	1 100	30	1 130	1 050
Services des expositions	810		810	1 117
Artefacts et spécimens [note 1(g)]		1 004	1 004	2 072
Bibliothèque	591		591	541
Total des dépenses	25 993	3 113	29 106	29 647
Excédent des recettes sur les dépenses [note 2]	24	1 902	1 926	437
Virements entre fonds	0	114	114	(19)
Solde du fonds au début de l'exercice	113	6 785	6 898	6 480
Solde du fonds à la fin de l'exercice	137	8 801	8 938	6 898

[Voir les notes afférentes aux états financiers]

ÉTAT DES RECETTES ET DES DÉPENSES

Fonds pour l'avenir et fiducies apparentées

EXERCICE TERMINÉ LE 30 JUIN 1991
[avec chiffres correspondants pour l'exercice terminé le 30 juin 1990]

	1991 \$	1990 \$
	[en milliers]	
Recettes		
Legs, dons et levée de fonds, net [<i>note 10</i>]	14 123	902
Revenus de placements	<u>737</u>	<u>557</u>
	<u>14 860</u>	<u>1 459</u>
Dépenses		
À des fins fiduciaires		
Fonds pour l'avenir	265	135
Fiducies apparentées [<i>note 10</i>]	917	267
Frais d'expansion et d'administration	<u>395</u>	<u>287</u>
	<u>1 577</u>	<u>689</u>
 Excédent des recettes sur les dépenses	 13 283	 770
Virements entre fonds	(114)	57
Solde du fonds au début de l'exercice	<u>6 321</u>	<u>5 494</u>
Solde du fonds à la fin de l'exercice	<u>19 490</u>	<u>6 321</u>

Le Fonds pour l'avenir et fiducies apparentées regroupe au 30 juin 1991 :

Le Fonds pour l'avenir
Le Fonds de dotation de l'Extrême-Orient
Le Fonds de dotation du Planétarium R. S. McLaughlin
Le Fonds Sigmund Samuel
Le Fonds Succession Brocklebank

[Voir les notes afférentes aux états financiers]

ÉTAT DES RECETTES ET DES DÉPENSES

Campagne de financement des galeries du ROM

EXERCICE TERMINÉ LE 30 JUIN 1991
[avec chiffres correspondants pour l'exercice terminé le 30 juin 1990]

	Solde cumulatif au 30 juin 1990 \$	Recettes et dépenses au cours de l'exercice \$ [en milliers]	Solde cumulatif au 30 juin 1991 \$
Recettes			
Subventions			
Province de l'Ontario	10 000		10 000
Gouvernement du Canada			
Aide en vertu de l'entente de développement économique et régional	5 000		5 000
Communications Canada	184		184
Services en français	144	147	291
Divers	23		23
Legs, dons et levée de fonds, net	14 420	(139)	14 281
Revenus de placements	4 272	987	5 259
	<u>34 043</u>	<u>995</u>	<u>35 038</u>
Dépenses			
Expansion des galeries [note 2]	20 654	2 457	23 111
Frais d'expansion	2 643	301	2 944
	<u>23 297</u>	<u>2 758</u>	<u>26 055</u>
 Excédent (insuffisance) des recettes sur les dépenses [note 2]	 10 746	 (1 763)	 8 983
Virements entre fonds	<u>354</u>	<u>—</u>	<u>354</u>
Solde du fonds à la fin de l'exercice	<u>11 100</u>	<u>(1 763)</u>	<u>9 337</u>

[Voir les notes afférentes aux états financiers]

ÉTAT DES MOUVEMENTS DE TRÉSORERIE

Fonds d'administration générale

EXERCICE TERMINÉ LE 30 JUIN 1991

[avec chiffres correspondants pour l'exercice terminé le 30 juin 1990]

	1991 \$ [en milliers]	1990 \$
Fonds d'administration générale		
Excédent des recettes sur les dépenses	1 926	437
Ajouter les imputations (déduire les crédits) ne nécessitant pas de sorties de fonds à court terme		
Dons en nature [note 1(g)]	(708)	(1 957)
Acquisition d'artefacts et de spécimens [note 1(g)]	708	1 957
Amortissement	38	22
	<u>1 964</u>	<u>459</u>
Variations des soldes hors caisse		
Débiteurs promesses de dons et subventions à recevoir	(790)	4 995
Créditeurs et charges à payer	446	739
Recettes reportées	416	(436)
Stocks	606	(301)
Titres négociables	(314)	0
Acquisition d'immobilisations [note 1(g)]	(18)	(125)
Charges payées d'avance et charges comptabilisées d'avance	(89)	(81)
Virements entre fonds	114	(19)
	<u>371</u>	<u>4 772</u>
Augmentation nette des liquidités au cours d l'exercice	2 335	5 231
Encaisse, placements à court terme et intérêts courus au début de l'exercice	<u>7 085</u>	<u>1 854</u>
Encaisse, placements à court terme et intérêts courus à la fin de l'exercice	<u>9 420</u>	<u>7 085</u>

[Voir les notes afférentes aux états financiers]

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS

30 juin 1991

1. Sommaire des principales conventions comptables

Les états financiers du Musée royal de l'Ontario (« le Musée ») ont été dressés par la direction selon les principes comptables généralement reconnus [PCGR], à l'exception du traitement comptable des indemnités de vacances des employés salariés [note 1(c)]. Le Musée est un organisme établi par la province de l'Ontario et, par conséquent, n'est pas tenu de dresser ses états financiers conformément aux PCGR définis dans les recommandations en matière de comptabilité publiées par L'Institut Canadien des Comptables Agréés.

Le sommaire suivant des conventions comptables est donné dans le but de faciliter la compréhension des présents états financiers.

(a) Comptabilité par fonds

Afin d'assurer le respect des limites et des restric-

tions relatives à l'utilisation des ressources dont le Musée peut disposer, les comptes du Musée sont tenus conformément aux principes de la comptabilité par fonds. Par conséquent, les ressources sont réparties entre fonds à des fins de comptabilité et de présentation de l'information. Ces fonds sont administrés conformément aux objectifs précisés par les donateurs ou aux directives émises par le conseil d'administration. Les virements entre fonds sont effectués lorsqu'ils sont jugés appropriés et qu'ils sont autorisés par le conseil d'administration. Aux fins de présentation de l'information financière, les comptes ont été classés sous les trois groupes suivants:

(i) Fonds d'administration générale

Ce fonds inclut les opérations d'exploitation

quotidiennes du Musée. Il comprend également les sommes reçues par le Musée que le conseil d'administration ou la direction du Musée affectent à certaines dépenses relevant du fonctionnement. Ces fonds assujettis à des restrictions comprennent ce qui suit :

Subventions —

Sommes reçues de divers gouvernements et organismes privés pour financer des projets particuliers de recherche.

Fonds assujettis à des restrictions du Musée —

Fonds destinés à des fins générales ou spéciales, et qui ont été réservés conformément aux directives émises par le conseil d'administration ou la direction du Musée.

Réserves des départements —

Fonds reçus de l'enseignement à nominations conjointes et d'autres activités du personnel de la Division de la conservation et d'autres départements du Musée pour aider au financement de dépenses des divers départements.

Réserve de consolidation du Musée —

Fonds reçus et à recevoir pour consolider, réorganiser et créer de nouveaux espaces dans le Musée.

Réserve de remplacement d'immobilisations —

Fonds réservés aux améliorations importantes qui sont apportées aux immobilisations et au remplacement d'immobilisations.

Voir la note 5 pour plus de détails sur les fonds assujettis à des restrictions.

(ii) Fonds pour l'avenir et fiducies apparentées —

Ce fonds comprend les sommes reçues et les promesses de dons pour créer un fonds de dotation et accroître les sommes visant à maintenir la renommée mondiale des collections, de la recherche scientifique et des expéditions. Les frais d'expansion sont répartis entre le Fonds pour l'avenir et fiducies apparentées et la Campagne de financement des galeries du ROM en fonction des résultats des levées de fonds.

(iii) Campagne de financement des galeries du ROM —

Sommes reçues et promesses de dons dans le cadre de la campagne, et dépenses engagées pour concevoir et installer les expositions dans les espaces des galeries.

(b) Legs, dons et subventions

Les legs, les dons et les subventions de projets d'investissement sont comptabilisés, lorsqu'ils sont promis, à leur valeur de réalisation estimative. Les subventions de fonctionnement sont comptabilisées à titre de recettes au cours de la période pendant laquelle les dépenses correspondantes sont comptabilisées.

(c) Indemnités de vacances

Les indemnités de vacances sont inscrites lorsqu'elles sont gagnées par les employés horaires et comptabilisées lorsqu'elles sont payées pour les employés salariés.

(d) Titres négociables

Les placements dans des parts de fonds communs de placement sont comptabilisés à la valeur marchande. Les augmentations ou diminutions de la valeur marchande des parts de fonds communs de pla-

cement sont comptabilisées à titre de revenus de placements au cours de la période où elles se produisent.

Les autres placements sont comptabilisés au coût. Le gain ou la perte à la vente de titres est établi selon la valeur comptable moyenne des titres vendus.

(e) Stocks

Les stocks, qui se composent principalement d'articles vendus dans les boutiques, de publications et de fournitures, sont comptabilisés au moindre du coût et de la valeur de réalisation nette.

(f) Charges comptabilisées d'avance

Les charges relatives aux expositions sont reportées jusqu'au vernissage des expositions, et sont alors imputées à l'exercice pendant la durée de l'exposition.

(g) Immobilisations

Le terrain, les bâtiments, les collections et leur contenu sont comptabilisés à une valeur nominale de 1 \$. Les frais de construction et les autres acquisitions d'immobilisations relatives aux activités ne produisant pas de revenus sont imputés à l'exercice. Le matériel, le mobilier et les agencements relatifs aux services du Musée et aux autres activités produisant des revenus sont capitalisés et amortis sur leur durée d'utilisation prévue.

Les artefacts et les spécimens acquis grâce à des dons au cours de l'exercice sont comptabilisés comme recettes de dons à leur valeur estimative. Le coût ou la valeur estimative des dons, des artefacts et des spécimens acquis au cours de l'exercice, est imputé à celui-ci.

(h) Dépenses

Les dépenses sont portées à l'état des recettes et des dépenses du Fonds d'administration générale selon l'activité. Les dépenses par catégorie comprennent :

Fonctionnement	Assujetti à des restrictions	Total
\$	\$	\$
[en milliers]		

Exercice terminé le 30

juin 1991

Salaires et

avantages

sociaux

19 672

485

20 157

Achat de

marchandises et

services

6 321

2 628

8 949

25 993

3 113

29 106

Exercice terminé le 30

juin 1990

Salaires et

avantages

sociaux

19 242

441

19 683

Achat de

marchandises et

services

6 647

3 317

9 964

25 889

3 758

29 647

(i) Services de bénévolat

Les bénévoles accomplissent diverses tâches pour le compte du Musée. La valeur de ces services de bénévolat n'est pas comptabilisée.

2. Modification de la répartition des salaires et avantages sociaux

Au cours de l'exercice, la direction du Musée a réévalué la méthode de répartition des coûts liés aux salaires et avantages sociaux entre le Fonds d'administration générale et la Campagne de financement des galeries du ROM. En date du 1^{er} juillet 1990, le Musée a modifié sa méthode de répartition, et des coûts additionnels de 624 000 \$, qui auraient été à la charge du Fonds d'administration générale en vertu de l'ancienne méthode, ont été imputés à la Campagne de financement des galeries du ROM.

3. Promesses de dons à recevoir

Les promesses de dons à recevoir comprennent les sommes devant être perçues au cours des exercices suivants se terminant le 30 juin :

	Fonds d'administration générale \$	Fonds pour l'avenir et fiducies apparentées \$	Campagne de financement des galeries du ROM \$
	[en milliers]		
1992	1 115 000	155 000	313 000
1993	66 000	145 000	367 000
1994	64 000	129 000	145 000
1995	63 000	84 000	105 000
1996	—	5 000	93 000
1997 et par la suite	—	—	281 000
	<u>1 308 000</u>	<u>518 000</u>	<u>1 304 000</u>

4. Services du Musée

Le montant de certaines activités du Musée produisant des revenus qui figurent à l'état des recettes et des dépenses du Fonds d'administration générale est net, puisque les recettes et les dépenses de ces activités sont directement liées. Les recettes et dépenses brutes de ces activités se présentent comme suit :

	Recettes	Dépenses	Revenu net (perte nette)
	\$	\$	\$
		[en milliers]	
<i>Exercice terminé le 30 juin 1991</i>			
Services alimentaires	2 108	1 873	235
Boutiques	1 693	2 030	(337)
Adhésions	1 561	1 313	248
Publications	237	251	(14)
<i>Exercice terminé le 30 juin 1990</i>			
Services alimentaires	2 144	1 921	223
Boutiques	2 003	1 959	44
Adhésions	1 294	1 172	122
Publications	244	279	(35)

5. Fonds assujettis à des restrictions

Les variations des soldes des divers fonds assujettis à des restrictions se résument comme suit pour l'exercice 1991 :

	30 juin 1990 \$	Recettes \$	Dépenses \$	Virements \$	30 juin 1991 \$
	[en milliers]				
Subventions	99	147	175	18	89
Assujettis à des restrictions du Musée	724	2 740	1 974	93	1 583
Départements	526	604	544	3	589
Consolidation du Musée	4 874	1 000	152		5 722
Remplacement d'immobilisations	562	524	268		818
	<u>6 785</u>	<u>5 015</u>	<u>3 113</u>	<u>114</u>	<u>8 801</u>

6. Régime de retraite

Le Musée offre un régime de retraite contributif à prestations déterminées à tous ses employés et retraités. Le régime prévoit le versement de prestations fondées sur le nombre d'années de service et le salaire moyen de fin de carrière des bénéficiaires.

Les rapports actuariels préparés au cours de l'exercice, qui sont fondés sur la projection des niveaux de rémunération des employés au moment de leur retraite, indiquent que la valeur actuelle des prestations constituées et l'actif net disponible pour honorer ces engagements, évalué à une valeur axée sur la valeur marchande, s'établissent comme suit :

	30 juin 1991 \$	30 juin 1990 \$
	[en milliers]	
Actif de la caisse de retraite	21 675	20 124
Prestations constituées	<u>20 800</u>	<u>19 254</u>
Surplus	<u>875</u>	<u>870</u>

La charge de retraite de 532 000 \$ (1990 — 482 000 \$) comprend l'amortissement des gains et des pertes actuariels. Ces montants sont amortis, selon la méthode linéaire, sur une période de 16 ans.

7. Engagements

Au 30 juin 1991, les engagements de dépenses à venir du Musée s'élèvent à 1 165 000 \$.

À l'aide d'un don comptabilisé à titre de promesse de don à recevoir au cours de l'exercice 1991, le Musée a entrepris de construire une galerie à un coût estimatif de 1 000 000 \$.

8. Impôts sur le revenu

Le Musée est reconnu comme organisme de charité en vertu de la Loi de l'impôt sur le revenu du Canada [la « Loi »] et, à ce titre, est exonéré d'impôts sur le revenu. Il est ainsi en mesure de donner des reçus pour dons de charité aux fins de l'impôt sur le revenu. Le Musée doit remplir certains critères dans la Loi pour conserver son statut d'organisme de charité enregistré en vertu de la Loi. De l'avis de la direction, le Musée satisfait à ces exigences.

9. Opérations entre apparentés

Par suite de l'intégration des activités du Musée principal et du Musée de l'art céramique George R. Gardiner (« le musée Gardiner ») :

- (i) les recettes provenant du prix d'entrée des deux musées susmentionnés permettent au public de visiter les deux musées;
- (ii) le Musée paye certaines dépenses pour le compte du Musée Gardiner qui lui sont remboursées au coût;
- (iii) le Musée offre sans frais au musée Gardiner certains services administratifs et autres services.

10. Legs à recevoir

Le 17 juin 1990, le Musée a été désigné comme cobénéficiaire d'une succession. Au cours de 1991, le Musée a comptabilisé dans le Fonds de dotation de l'Extrême-Orient des recettes de 13 496 000 \$ provenant de ce legs et représentant la part du Musée de la succession qui a été réglée jusqu'à maintenant, dont 12 496 000 \$

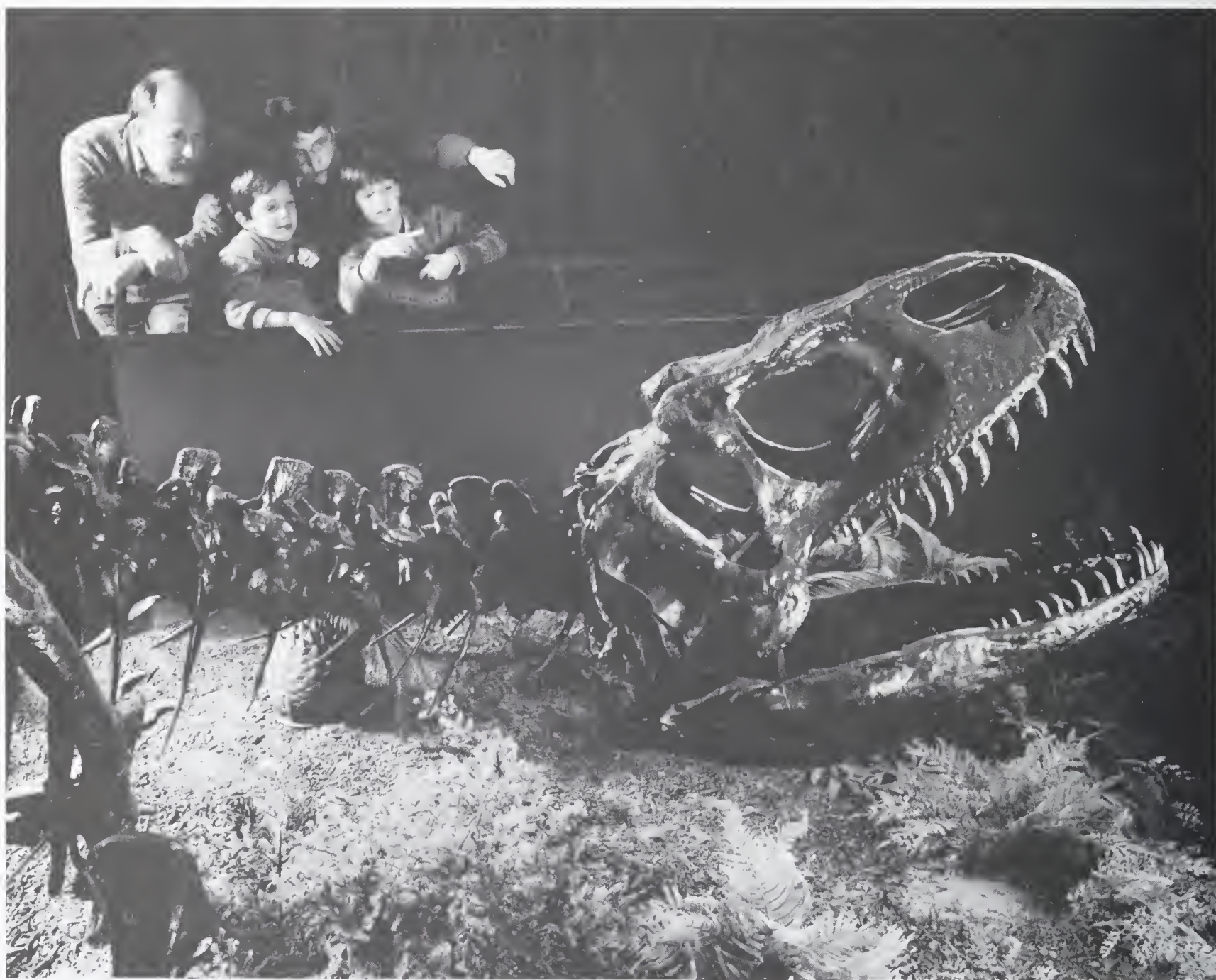
étaient à recevoir au 30 juin 1991. Cette somme à recevoir a été entièrement réglée en juillet 1991.

En outre, le Musée doit recevoir la moitié du produit de la vente de certains biens et autres éléments d'actif résiduels encore détenus par la succession. Le produit, qui a été évalué à environ 1 000 000 \$, sera comptabilisé à titre de recettes provenant d'un legs dans le Fonds de dotation de l'Extrême-Orient, et ce, dès réception.

En vertu de ce legs, le Musée est tenu de consacrer la totalité du capital et des revenus de placements en découlant à l'acquisition d'artefacts d'Orient et de l'Extrême-Orient d'ici le 17 juin 1995. Au 30 juin 1991, le Musée avait affecté un montant de 755 000 \$ à l'acquisition de ces artefacts.

11. Chiffres correspondants

Certains chiffres correspondants de 1990 ont été reclassés afin de les rendre conformes à la présentation adoptée pour l'exercice en cours.



Visiteurs de la Galerie des dinosaures observant le squelette composite d'un *Allosaurus valens*, ayant vécu il y a quelque 144 à 170 millions d'années.

ROYAL ONTARIO MUSEUM
ADDENDUM TO THE 41ST ANNUAL REPORT
JULY 1990–JUNE 1991

MUSÉE ROYAL DE L'ONTARIO
41^e RAPPORT ANNUEL
JUILLET 1990 – JUIN 1991
ADDENDUM



Royal Ontario Museum
Musée royal de l'Ontario

ISSN 0082-5115

Bequests, Donations, and Grants to the Royal Ontario Museum

1 July 1990 to 30 June 1991

Legs, dons et subventions reçus par le Musée royal de l'Ontario entre le 1^{er} juillet 1990 et le 30 juin 1991

The Museum wishes to thank all those who have contributed to Future Fund Today—ROM Endowment, the ROM Galleries Campaign, and the many other areas of the Museum that have been supported. It is a pleasure to list members of the Royal Terrace Club, Royal Corporate Circle, Director's Circle, and Museum Circle, as well as foundations contributing in excess of \$250 and those who have contributed to the enrichment of our collections with gifts-in-kind. The listing reflects the Museum's most recent records. In the event of an error or omission, please contact the Development Office, (416) 586-5700.

The Museum also wishes to express its appreciation to all the many friends and members of the ROM who have contributed. Their donations are both needed and valued, but their names are too numerous to be recorded here.

Le Musée désire remercier tous ceux et celles qui ont contribué au Fonds pour l'avenir — Fonds de dotation du ROM, à la Campagne de financement des galeries du ROM et à de nombreux autres secteurs d'activités du Musée. Nous sommes heureux de présenter la liste des membres du Club royal des terrasses, du Club royal des entreprises, du Cercle du directeur, du Cercle du Musée, ainsi que de toutes les fondations qui ont fait des dons de plus de 250 dollars et de toutes les personnes qui ont contribué à l'enrichissement de nos collections par des dons d'objets. Cette liste a été établie à l'aide des plus récents registres du Musée. En cas d'erreur ou d'omission, veuillez communiquer avec le Bureau d'expansion, au (416) 586-5700.

Le Musée désire en outre exprimer sa reconnaissance aux nombreux membres et amis du ROM pour leurs contributions. Leurs dons sont à la fois précieux et appréciés, mais la liste complète est trop longue pour figurer ici.

Royal Terrace Club Club royal des terrasses

The following members of the Royal Terrace Club have pledged at least \$5000 over five years to the ROM.

Les membres suivants du Club royal des terrasses se sont engagés à verser, au ROM, au moins 5 000 dollars sur une période de cinq ans.

Mrs. John B. Aird
Dr. G. H. & Mrs. M. A. Algie
Mr. & Mrs. A. Bram Appel
Mr. & Mrs. M. G. Appel
Mr. & Mrs. Ronald Appleby
Alison Arbuckle Fisher
Mr. & Mrs. W. James Armstrong
Mr. James Attwood
Mr. & Mrs. Hyman August

Mr. & Mrs. Edward Paul Badovinac
Charles & Marilyn Baillie
Mr. & Mrs. St. Clair Balfour
Mr. & Mrs. William Southam Balfour
Ron D. Barbaro
Ralph Barford
Robert Barnett & Leslie Montgomery
Dr. David Barr
Mr. & Mrs. J. C. Barrow
Mrs. Sonja Bata
Mr. & Mrs. Allan L. Beattie
Dr. Michael J. Bederman
Mr. & Mrs. Norman B. Bell
Mr. & Mrs. R. Murray Bell
Stanley J. Bell
Peter & Joan Benjamin
Mr. & Mrs. Avie Bennett
Mrs. J. H. Bennett
Nani & Austin Beutel
Mr. & Mrs. John L. N. Bitove
Joyce & Paul Black
Mr. & Mrs. William E. Black
Elizabeth Blackstock
Lawrence & Frances Bloomberg
Mr. & Mrs. Eugene E. Boccia
Alfred & Jordan Boffo
Mr. & Mrs. S. Bojman
Beatrice M. Boracchia, M.D., Dip. Psyc.
Mrs. James George Borack
Mr. & Mrs. Murray Bosley
Mr. & Mrs. Sidney Bossin
Mr. & Mrs. Edward L. Bousfield
Mrs. Edmund C. Bovey
Lisa & Walter Bowen

Mrs. John Bradshaw
Rudolph Peter Bratty
Catherine M. Bratty
Barbara & Michael Bregman
John E. Brent
Mr. & Mrs. Lawrence A. Brenzel
Mr. & Mrs. P. N. Breyfogle
Ms Andrea Bronfman
Mr. & Mrs. Charles R. Bronfman
Edward Bronfman
Peter Bronfman
Dr. & Mrs. Sidney Brown
Mr. William L. Brown
Dr. & Mrs. Douglas P. Bryce
David & Lois Buckstein
Mrs. R. L. Bullen
Mr. & Mrs. Michael Bums
Mr. & Mrs. J. A. Bumside
Mrs. Edgar G. Burton, Sr.
George & Martha Butterfield

Penny & Arnie Cader
Mrs. Linda A. Camp
Vivian & David Campbell
Mona L. Campbell, LL.D.
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